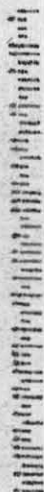


Luell Media, LL
Outdoor Insight
340 Mayfair St
Amigo, WI 54409



UGB-CC-0633

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DEC 18 2006
FCC-MAILROOM

Office of The Secretary
Federal Communications Commission
Attn: CGB Room 3-B431
445 12th Street, SW
Washington, DC 20554



Outdoor Insight Television

340 Mayfair St ♦ Antigo, WI ♦ 54409
 Toll Free in North America 877-347-4301
 Phone (715) 623-5051 ♦ Fax (715) 623-4875
 E-mail contact_us@outdoorinsighttv.com

Dear FCC Commission,

Luell Media, LLC is a small company with one full time employee and two contracted that produces outdoor related programming. We first aired in July of 2006 at which time the network we ran on had no closed captioning rules. In 2007 we plan on airing in seven markets. As a note, we were just informed that we need to have closed captioning. We truly believe that having the closed captioning is important, however, our problem is that we do not have the time, manpower or capital to do so at this time and fully intend to comply once these factors change.

Luell Media is seeking a six-month exemption either through 79.1(d) or 79.1(f)

79.1(d) (11) Captioning expense in excess of 2% of gross revenues. No video-programming provider shall be required to expend any money to caption any video programming if such expenditure would exceed 2% of the gross revenues received from that channel during the previous calendar year.

In our first year of business we are projected to lose eighty thousand dollars. Due to the fact that there is still six weeks in the tax year, or first, we have no tax return documents to attach.

Our gross revenue totaled	\$15,960.00
Cost to caption our shows	\$7800.00
Captioning expense equals	48.8% of gross revenue for 2007

In addition to the time and labor factors, we have another logistical issue. All of our footage / shows for the first half of 07' have already been edited, pieced together and burned to the BETA format. The cost associated with reformatting this footage would bury us financially. We feel this would fall under 79.1(f) as an undue burden.

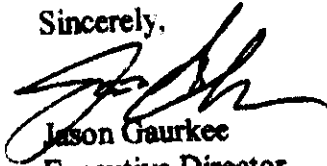
Outdoor Television does us a fair amount of text in its show. Host names, map inserts, practical application overlays are all supported by text in nearly every show which we believe adds some value to the hearing impaired.

Our intentions are to hire another editor whom will have the responsibility of working all closed caption footage. In fact, we are in the initial phase of planning to add affordable closed captioning services to other media companies. The software we are seeking has a

price tag of twenty-four thousand dollars. It will, however, take us six to nine months to get up to speed.

Again, we are only seeking a short-term exemption and appreciate any consideration the commission may give this matter. If you have any questions please feel free to contact me any time. My office number is 877-347-4301.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Gaurke", with a stylized flourish at the end.

Jason Gaurke
Executive Director
Luell Media, LLC